IN THE CLAIMS:

A full listing of the current claims having the status identified is set forth below:

 (Currently Amended) A viscoelastic polyurethane foam comprising a reaction product of:

an isocyanate component;

an isocyanate-reactive component <u>comprising a flexible polyol and an</u> ethylene-oxide rich polyol having an ethylene-oxide group content of from 40 to 95%:

<u>said isocyanate component and said isocyanate-reactive component</u> reacted at an isocyanate index of from 80 to 105;

a chain extender having a backbone chain with from two to eight carbon atoms and having two isocyanate-reactive groups and a weight-average molecular weight of from 25 to 250, wherein said chain extender is used in an amount of from 7 to 30 parts by weight based on 100 parts by weight of said foam; and

said foam having said glass transition temperature of from 5 to 65 degrees.

Celsius and a tan delta peak of from 0.40 to 1.75 and a density of from 2.5 pounds per cubic foot to 25 pounds per cubic foot.

- (Cancelled).
- (Cancelled).
- 4. (Previously presented) A viscoelastic polyurethane foam as set forth in claim 1 wherein said chain extender is used in an amount of from 7 to 15 parts by weight based on 100 parts by weight of said foam.
- (Original) A viscoelastic polyurethane foam as set forth in claim 4 wherein said chain extender has a weight-average molecular weight of less than 100.
 - (Cancelled).

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- (Previously presented) A viscoelastic polyurethane foam as set forth
 in claim 1 wherein said chain extender is a diol having hydroxyl groups as said
 isocyanate-reactive groups.
- (Original) A viscoelastic polyurethane foam as set forth in claim 1 wherein said chain extender is further defined as having from two to six carbon atoms.
- 9. (Original) A viscoelastic polyurethane foam as set forth in claim 8 wherein said chain extender is selected from at least one of 1,4-butanediol, 1,3-butanediol, 1,2-butanediol, 1,3-propylene glycol, and 1,5-pentanediol.
- 10. (Previously presented) A viscoelastic polyurethane foam as set forth in claim 8 wherein said chain extender is selected from at least one of ethylene glycol, diethylene glycol, and polyethylene glycols having a weight-average molecular weight of up to 200.
- 11. (Previously presented) A viscoelastic polyurethane foam as set forth in claim 8 wherein said foam has a glass transition temperature of from 15 to 35 degrees Celsius and a tan delta peak of from 0.9 to 1.5.
- (Original) A viscoelastic polyurethane foam as set forth in claim 1 wherein said isocyanate component is further defined as:

pure diphenylmethane diisocyanate in an amount of from 50 to 99 parts by weight based on 100 parts of said isocyanate component; and

polymeric diphenylmethane diisocyanate in an amount from 1 to 50 parts by weight based on 100 parts of said isocyanate component.

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13. (Original) A viscoelastic polyurethane foam as set forth in claim 12 wherein said pure diphenylmethane diisocyanate is further defined as:

diphenylmethane-2,4'-diisocyanate in an amount of from 1 to 45 parts by weight based on 100 parts of said pure diphenylmethane diisocyanate; and

diphenylmethane-4,4°-diisocyanate in an amount from 55 to 99 parts by weight based on 100 parts of said pure diphenylmethane diisocyanate.

- 14. (Original) A viscoelastic polyurethane foam as set forth in claim 13 wherein said isocyanate component is further defined as an isocyanate-terminated prepolymer.
- 15. (Currently Amended) A viscoelastic polyurethane foam as set forth in claim 14 wherein said prepolymer comprises a reaction <u>product produce</u> of an isocyanate and a polyol having a weight-average molecular weight greater than 1,000, said polyol being used in an amount of from 1 to 20 parts by weight based on 100 parts of said isocyanate component.
- 16. (Original) A viscoelastic polyurethane foam as set forth in claim 1 wherein said reaction product further comprises a cross-linker in an amount of from 2 to 18 parts by weight based on 100 parts by weight of said foam.
- 17. (Original) A viscoelastic polyurethane foam as set forth in claim 16 wherein said cross-linker is further defined as being an amine-based cross-linker.
- 18. (Original) A viscoelastic polyurethane foam as set forth in claim 17 wherein said amine-based cross-linker is selected from at least one of triethanolamine, diethanolamine, ethylene diamine and alkoxylation product thereof having a hydroxyl number of greater than 250.
 - (Cancelled)

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- 20. (Currently Amended) A viscoelastic polyurethane foam as set forth in claim 1_[[19]] wherein said isocyanate-reactive component polyol—has a hydroxyl number of from 20 to 200 mg KOH per gram of said isocyanate-reactive component polyol.
- 21. (Original) A viscoelastic polyurethane foam as set forth in claim 1 wherein said reaction product further comprises a monol in an amount of from 1 to 15 parts by weight based on 100 parts by weight of said foam.
- 22. (Original) A viscoelastic polyurethane foam as set forth in claim 21 wherein said monol is selected from at least one of benzyl alcohol, 2,2-dimethyl-1,3-dioxolane-4-methanol, and alcohol ethoxylate.
- 23. (Original) A viscoelastic polyurethane foam as set forth in claim 1 wherein said reaction product further comprises a cell opener having at least one of a paraffinic, cyclic, and aromatic hydrocarbon chain and is present in an amount of from 1 to 15 parts by weight based on 100 parts by weight of said foam.
- (Original) A viscoelastic polyurethane foam as set forth in claim 23 wherein said cell opener is mineral oil.
- 25. (Currently Amended) A composition for use in forming a viscoelastic polyurethane foam having a density of from 2.5 pounds per cubic foot to 25 pounds per cubic foot, said composition comprising:

an isocyanate component substantially free of toluene diisocyanate;

an isocyanate-reactive component <u>comprising a flexible polyol and an</u> ethylene-oxide rich polyol having an ethylene-oxide group content of from 40 to 95%;

said isocyanate component and said isocyanate-reactive component reacted at an isocyanate index of from 80 to 105; and

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a chain extender having a backbone chain with from two to eight carbon atoms and having two isocyanate-reactive groups and a weight-average molecular weight of from 25 to 250, wherein said chain extender is present in an amount of from 7 to 30 parts by weight based on 100 parts by weight of said composition.

- 26. (Cancelled).
- (Cancelled).
- 28. (Previously presented) A composition as set forth in claim 25 wherein said chain extender is present in an amount of from 7 to 15 parts by weight based on 100 parts by weight of said composition.
- (Original) A composition as set forth in claim 28 wherein said chain extender has a weight-average molecular weight of less than 100.
 - (Cancelled).
- 31. (Previously presented) A composition as set forth in claim 26 wherein said chain extender is a diol having hydroxyl groups as said reactive groups.
- (Original) A composition as set forth in claim 25 wherein said chain extender is further defined as having from two to six carbon atoms.
- 33. (Original) A composition as set forth in claim 32 wherein said chain extender is selected from at least one of 1,4-butanediol, 1,3-butanediol, 2,3-butanediol, 1,2-pentanediol, 1,3-propylene glycol, and 1,5-pentanediol.
- 34. (Original) A composition as set forth in claim 32 wherein said chain extender is selected from at least one of ethylene glycol, diethylene glycol, and polyethylene glycols having a weight-average molecular weight of up to 200.
- 35. (Original) A composition as set forth in claim 25 wherein said isocvanate component is further defined as:

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pure diphenylmethane diisocyanate present in an amount of from 50 to 99
parts by weight based on 100 parts of said isocyanate component; and

polymeric diphenylmethane diisocyanate present in an amount from 1 to 50 parts by weight based on 100 parts of said isocyanate component.

 (Original) A composition as set forth in claim 35 wherein said pure diphenylmethane diisocyanate is further defined as:

diphenylmethane-2,4'-diisocyanate present in an amount of from 1 to 45 parts by weight based on 100 parts of said pure diphenylmethane diisocyanate: and

diphenylmethane-4,4'-diisocyanate present in an amount from 55 to 99 parts by weight based on 100 parts of said pure diphenylmethane diisocyanate.

- (Original) A composition as set forth in claim 25 wherein said isocyanate component comprises an isocyanate-terminated prepolymer.
- 38. (Original) A composition as set forth in claim 37 wherein said prepolymer comprises a reaction product of an isocyanate and a polyol having a weight-average molecular weight greater than 1,000, said polyol present in an amount of from 1 to 20 parts by weight based on 100 parts of said isocyanate component.
- 39. (Original) A composition as set forth in claim 38 wherein said composition further comprises a cross-linker in an amount of from 2 to 18 parts by weight based on 100 parts by weight of said composition.
- (Original) A composition as set forth in claim 39 wherein said crosslinker is further defined as being an amine-based cross-linker.
- 41. (Original) A composition as set forth in claim 40 wherein said aminebased cross-linker is further defined as being selected from at least one of triethanolamine, diethanolamine, and ethylene diamine.

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42. (Cancelled).

43. (Currently Amended) A composition as set forth in claim 25 [[42]] wherein said isocyanate-reactive component polyel-has a hydroxyl number of from 20

to 200 mg KOH per gram of said isocyanate-reactive component polyol.

44. (Original) A composition as set forth in claim 25 wherein said composition further comprises a monol present in an amount of from 1 to 15 parts by

weight based on 100 parts by weight of said composition.

by weight based on 100 parts by weight of said composition.

45. (Original) A composition as set forth in claim 44 wherein said monol is selected from at least one of benzyl alcohol, 2,2-dimethyl-1,3-dioxolane-4-methanol,

and alcohol ethoxylate.

46. (Original) A composition as set forth in claim 25 wherein said composition further comprises a cell opener selected having at least one of a paraffinic, cyclic, and aromatic hydrocarbon chain and is present in an amount of from 1 to 15 parts

47. (Original) A composition as set forth in claim 46 wherein said cell

opener is mineral oil.

48. (Currently Amended) A method of forming a viscoelastic

polyurethane foam comprising the steps of:

providing an isocyanate component substantially free of flame retardant;

providing an isocyanate-reactive component comprising a flexible polyol

and an ethylene-oxide rich polyol having an ethylene-oxide group content of from 40 to

95%:

providing a chain extender having a backbone chain with from two to eight carbon atoms and having two isocvanate-reactive groups and a weight-average molecular

parts by weight based on 100 parts by weight of the foam;

reacting the isocyanate component, the isocyanate-reactive component,

and the chain extender at an isocyanate index of from 80 to 105 to form the foam having a

tan delta peak of from 0.40 to 1.75 and having a density of from 2.5 pounds per cubic foot

to 25 pounds per cubic foot; and

adjusting the amount of the chain extender to provide the foam with a

glass transition temperature of from 5 to 65 degrees Celsius corresponding to a use

temperature of the foam.

52.

(Cancelled).

50 (Cancelled).

51. (Previously presented) A method as set forth in claim 48 wherein

the step of providing the chain extender is further defined as providing the chain extender

in an amount of from 7 to 15 parts by weight based on 100 parts by weight of the foam.

providing the chain extender is further defined as providing the chain extender having a

(Original) A method as set forth in claim 51 wherein the step of

weight-average molecular weight of less than 100.

(Cancelled).

54. (Previously presented) A method as set forth in claim 48 wherein

the step of providing the chain extender is further defined as providing the chain extender

as a diol having hydroxyl groups as the isocyanate-reactive groups.

55. (Original) A method as set forth in claim 48 wherein the step of

providing the chain extender is further defined as providing the chain extender having

from two to six carbon atoms.

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56. (Original) A method as set forth in claim 55 wherein the step of providing the chain extender is further defined as providing the chain extender selected from at least one of 1,4-butanediol, 1,3-butanediol, 2,3-butanediol, 1,2-butanediol, 1,3-propylene glycol, and 1,5-pentanediol.

- 57. (Previously presented) A method as set forth in claim 55 wherein the step of providing the chain extender is further defined as providing the chain extender selected from at least one of ethylene glycol, diethylene glycol, and polyethylene glycols having a weight-average molecular weight of up to 200.
- 58. (Previously presented) A method as set forth in claim 55 wherein the step of reacting the isocyanate component, the isocyanate-reactive component, and the chain extender forms the foam having a glass transition temperature of from 15 to 35 degrees Celsius and a tan delta peak of from 0.9 to 1.5.
- 59. (Currently Amended) A viscoelastic polyurethane foam as set forth in claim 1 wherein said chain extender has a hydroxyl number of greater than 450from about 448 to about 4,488.
- 60. (Currently Amended) A composition as set forth in claim 25 wherein said chain extender has a hydroxyl number of greater than 450from about 448 to about 4.488.
- (Currently Amended) A method as set forth in claim 48 wherein said chain extender has a hydroxyl number of greater than 450from about 448 to about 4.488.